IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MISSOURI WESTERN DIVISION

JOHN W. SIMKINS,)	
	Plaintiff,)	
v.)	No. 06-9040-MC-W-DW
UNITED STATES OF AMERICA)	
	Defendant.)	

ORDER

Before the Court is the parties' Joint Motion for Dismissal of Plaintiff's Petition for Return of Property (Doc. 7). The parties state that the Internal Revenue Service has refunded the contested funds to John W. Simkins and Peggy Niemet. Accordingly, Court DISMISSES the above-styled action *without prejudice*. The fees and costs associated with this action shall be borne by the parties individually. The Clerk of the Court is directed to mark this action as closed.

Date: March 16, 2007

/s/ DEAN WHIPPLE

Dean Whipple

United States District Court